



Comox Valley Schools

A Community of Learners

INNOVATIVE • INQUISITIVE • INCLUSIVE

Comox Valley Schools

School District No. 71

BUDGET ADVISORY COMMITTEE

AGENDA

Date: Tuesday, April 13, 2021

Time: 3:00pm – 5:00pm

Venue: Zoom Virtual Meeting

Committee Members:

Tonia Frawley, Trustee

Janice Caton, Trustee

Cristi May Sacht, Trustee

Brenda Hooker, Secretary-Treasurer

Tom Demeo, Superintendent

Geoff Manning, Assistant Superintendent

Allan Douglas, Director of Instruction

Esther Shatz, Director of Instruction

Candice Hilton, Director of Finance

Ian Heselgrave, Director of Operations

Josh Porter, Director of Information Technology

Lynda-Marie Handfield, Director of Human Resources

Catherine Manson, Principal

Brian McAskill, Principal

Sherry Dittrick, CDTA

Karla Neuffer, CDTA

Spring Halasz, DPAC

Jennifer Fisher, DPAC

Denise Bullock, CUPE

Susan Hansen, CUPE

Bruce Carlos, IEC

Kelly Shopland, IEC

Guest: Cathie Collins, Manager of Finance

Recording Secretary: Marlene Leach, Senior Executive Assistant

A. WELCOME and INTRODUCTIONS

We would like to acknowledge that we are on the traditional territories of the K'omoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

B. ITEMS FOR DISCUSSION

1. 2021 Annual Budget Information Package
2. Partner Group & Department Budget Presentations
3. Public Consultation Process During COVID19

C. ITEMS FOR INFORMATION

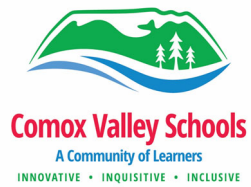
None

D. FUTURE AGENDA ITEMS

1. 2021-22 Preliminary Budget Balancing Options

E. ADJOURNMENT

School District No. 71 (Comox Valley)



2021-22 Annual Budget Information Package

April 13, 2021

Prepared by:

Brenda Hooker, Secretary-Treasurer

Table of Contents

| | |
|-----------|---|
| Section 1 | 2021-22 Annual Budget - Preliminary Report |
| Section 2 | Annual Operating Grant Announcement |
| Section 3 | Enrolment and Funding Analysis |
| Section 4 | Preliminary Budget Position (to date) |
| Section 5 | District Comparisons—2020-21 Amended Annual Budgets |

Section 1

2021-22 Annual Budget Preliminary Report



Comox Valley Schools

A Community of Learners

INNOVATIVE • INQUISITIVE • INCLUSIVE

2021-22 ANNUAL BUDGET

PRELIMINARY REPORT

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)

April 13, 2021

2021-22 Annual Budget

Introduction

The Board of Education of School District No. 71 (Comox Valley) is accountable for the public funds that support the school district. One of the Board's responsibilities is the adoption of the District's budget. The budget must conform to legislative requirements set out in the *School Act* and is the financial plan that supports the District's goals.

The Board is currently planning for the next school year, which includes:

- Setting priorities for the delivery of student learning
- Determining the ongoing effects of COVID19
- Projecting student enrolment
- Projecting the costs of status quo for next year (salaries, benefits, utilities, inflation, etc.)
- Determining which costs will or could change
- Projecting revenues (international student fees, rental fees, interest revenue, Ministry grants, etc.)
- Identifying strategies and options to address the net budget position (projected revenues less projected expenditures)
- Reviewing the budget against the Board's strategic priorities

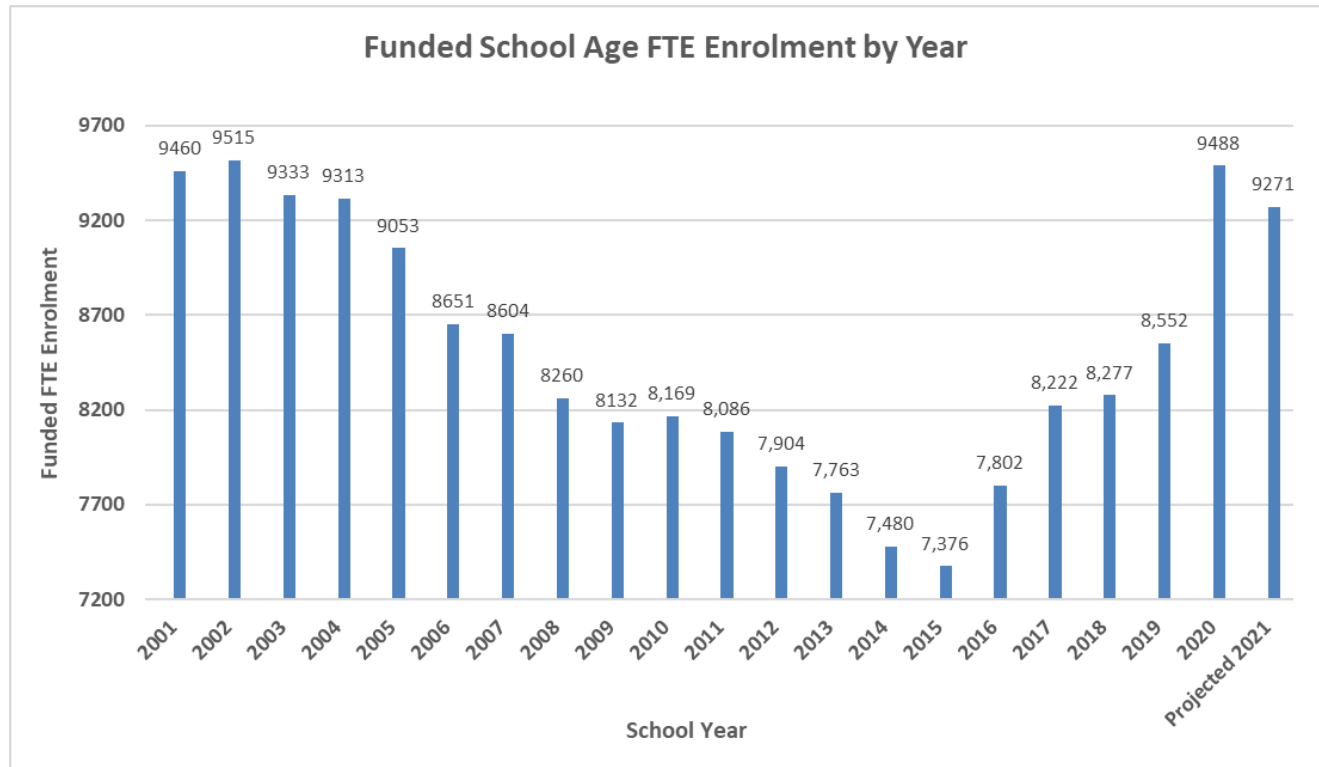
Boards of Education operate on a fiscal year of July 1st to June 30th. For 2021-2022, Section 113 of the *School Act* requires Boards to prepare an annual budget and have it adopted by bylaw and submitted to the Ministry of Education by June 30, 2021.

Student Enrolment

Student enrolment is the primary factor determining how much funding the District receives from the Ministry of Education, the number of staff to employ, and the number of classroom and schools that are required and at which locations.

The chart below shows the District's estimated FTE enrolment for the 2021-22 school year. The prior year information shown in the chart is the actual funded FTE enrolment from the September 30th 1701 confirmed data.

Enrolment in September is projected to be 9,271 FTE, which is an overall decrease of 217 FTE students below the prior year count. While the number of school-age students attending School District No. 71 (Comox Valley) in brick-and-mortar schools is continuing to grow, the distributed learning FTE projections have decreased for the coming school year. The COVID19 pandemic and the resulting increase in students attending the District distributed learning program resulted in a more dramatic increase to the overall FTE in the 2020-21 school year. For 2021-22 the District is anticipating that a number of these students will return to the classroom in their respective Districts, thus resulting in an overall decline in FTE enrolment for the coming school year.



Changing enrolment affects school district revenue. Revenue fluctuations from enrolment changes are mainly offset by increases or decreases in expenditures as staffing or services and supplies are directly related to enrolment.

Budgets and staffing are typically conservative in the preliminary annual budget to reflect the risk of actual enrolment being lower than projected. Then in September, revenues are finalized on actual enrolments then staffing and expenditures are adjusted accordingly in the amended annual budget.

Revenue

Ministry of Education Operating Grant

Approximately 96% of the District's revenue comes from the Ministry of Education through the Funding Allocation System (FAS). The FAS contains a number of formulae and is based primarily on student enrolment. There are additional allocations for differences in teacher salary costs, geographic factors, unique student needs such as special needs, Indigenous students, and English Language Learners.

The Ministry announced the preliminary operating grant for 2021-22 on March 12, 2021 (*See Section 2 – 2021-22 Annual Operating Grant Announcement*). Provincially, the Ministry has provided funds for enrolment growth and increased the per pupil FTE rates to offset the costs of negotiated salary and benefit increases for Teaching and CUPE support staff.

Based on the 2021-22 preliminary operating grant, the district is projected to receive approximately \$3,357,500 in additional revenue from the Ministry of Education. This increase is offset by anticipated revenue reductions in other areas:

Interest Revenue

Excess cash in the district is invested in the Province of British Columbia's Central Deposit Program. School Districts have been advised that the CDP interest rate is being reduced in July 2021, and as such, the projected revenue for interest income is decreased in 2021-22.

Other Revenue

It is anticipated that COVID19 will continue to have impacts on the various sources of the 4% of other income the District receives.

Therefore, the overall increase in projected revenues for 2021-22 is approximately \$3,198,772.

Cost Pressures and Adjustments

There are numerous cost pressures related to maintaining the ongoing level of programs and services in the district that need to be accounted for.

For 2021-22, these include the following:

Negotiated Wage and Salary Increases - Funded

Costs associated with negotiated wage increases are funded by the Ministry of Education and is now included in the preliminary operating grant formula. Both CUPE and the BCTF negotiated wage increases will have cost implications for the 2021-22 school year.

CUPE employees are entitled to a 2.0% salary increase effective July 1, 2021. The estimated cost of the increase is \$275,000.

Teachers are entitled to a 2.0% salary increase effective July 1, 2021. The estimated cost of the increase is \$845,000.

The total cost of negotiated salary increases for Teachers and CUPE support staff is approximately \$1,120,000.

Negotiated Salary Increases – Not Funded

The BC Public School Employer's Association (BCPSEA) and the Public Sector Employer's Council (PSEC) have approved regionalized salary grids for the principals and vice-principals (PVP). The PVP salary grids will likely be increased consistent with the increases provided to unionized staff effective July 1, 2021 (2%).

BCPSEA and PSEC have also developed a K-12 sectoral Exempt Staff Compensation plan for exempt staff. BCPSEA undertook a comprehensive market review to ensure the development of a revised exempt staff salary structure for each school district, on a total compensation basis, consistent with the relevant comparator labor market and the district's internal organizational structure.

The exempt staff grids will also likely be increased consistent with the increases provided to teachers effective July 1, 2021 (2%).

The cost increases for the salary grid increase for the principals and vice-principals and exempt staff is estimated at \$290,000.

Benefit Plan Adjustments

Costs for benefit plans typically increase each year from increased usage and cost increases of existing plans, however COVID19 resulted in decreased use of some benefits and claims submissions. Based on information received from benefit plan carriers, the following adjustments are anticipated:

Estimated cost decreases to maintain existing plans for Teachers in 2021-22 is \$190,000,

Estimated cost decreases to maintain existing plans for CUPE support staff in 2021-22 is \$47,000.

Estimated cost increases to maintain existing plans for PVP/Exempt staff in 2021-22 is \$51,000.

Pension Plan Premiums

Teacher Pension Plan premiums are anticipated to increase due to overall salary increases. The expected increase is \$113,000.

The Municipal Pension Plan premiums are anticipated to increase due to overall salary increases. The expected increase is \$34,000.

Other Employer Benefit Premiums

CPP and EI premiums will increase in 2021-22 due to changes in employer contribution rates. The estimated increase in 21-22 is \$160,000.

The district's WCB premium rate will increase in 2021-22. The estimated increase in 21-22 is \$68,000.

Utility Costs

BC Hydro rates will increase by approximately 1% in 2021. This will result in an increase in utility costs in 2021-22 of approximately 7,000. Natural gas rates will also likely increase.

Indigenous Education

The increase in per pupil rates for targeted Indigenous funding will require an additional \$84,125 to be spent on Indigenous programs and services.

School Budgets

School supply and resource budgets are based on FTE enrolments. Thus, as students return to our brick-and-mortar schools, corresponding increases to supply and resource budgets occur. The projected increase for school supply budgets is \$73,622.

Staffing Contingency

In 2020/21, the District saw a significant shift from its bricks-and-mortar schools to distance learning education options. District staff have contacted each family registered with the District to gain a sense of what educational options they are considering for the 2021/22 school year. Some families are uncertain but hopeful for a return to normalcy in the fall. District staff have built proposed staffing levels on a status quo basis based on current FTE registrations. However, given the increase in families moving to the area and the anticipated shift away from distance learning, staff felt it was prudent to anticipate that additional staffing will be required in the fall of 2021/22.

A staffing contingency of \$721,000 has been included as a cost pressure.

To be Determined

There are a number of capital projects relating to COVID19 that will require completion in the next fiscal including classroom renovations, HVAC upgrades and outdoor classrooms. An estimated \$250,000 has been reserved for the identified projects.

The Ministry of Education (MOE) has indicated that they may require Districts to implement enhanced cleaning protocols in schools for 2021/22. MOE has also indicated that Districts should not expect additional provincial or federal COVID19 funding. Thus, the proposed budget allocates \$450,000 as TBD until MOE provides further information and details.

The overall increase in projected costs for 2021-22 is approximately \$3,184,747.

Preliminary Budget Position

After considering all the cost pressures and potential savings that are related to maintaining the ongoing level of programs and services in the district, the preliminary budget position for 2021-22 is a Net Budget Surplus/Deficit of approximately \$14,025.

Next Steps

The Board is required to approve an Annual Budget on or before June 30, 2021 for the 2021-22 school year.

The budget development process and timelines have been developed to facilitate a consultation process that will ensure timely decisions are made in order to adopt a balanced budget in May and allow for implementation of the budget for the 2021-22 school year.

The initial timeline allows the Human Resources Department time to process any staffing changes in compliance with collective agreements and allows schools and departments to prepare for the following year.

Throughout the consultation process, stakeholders and the public will be provided with opportunities to provide input on budget themes to the Board and to provide feedback on the draft information presented.

On April 13, 2021, the Budget Advisory Committee will receive the preliminary revenue and expense information. At this same meeting, the committee will discuss staff recommendations regarding the rest of the budget consultation process.

For consideration:

The initial timeline proposed a public budget information session on April 20th. Given the rise in COVID19 cases, staff is suggesting that the committee consider gathering public input with a different mechanism.

Initially, the 2021-22 Annual Budget and Bylaw was proposed for adoption at the Board Meeting on May 25, 2021. However, since it appears that the Ministry of Education planning for the September 2021 start-up will not be finalized by early May, it may be prudent to wait to finalize the preliminary budget until the June 22, 2021 Board Meeting. Thus, perhaps the committee should reconsider some of the remaining dates proposed on the timeline.

Section 2

Annual Operating Grant Announcement



March 12, 2021

Ref: 245247

To: All Secretary-Treasurers
All School Districts

Re: Estimated Operating Grants for 2021/22

For your information, the 2021/22 preliminary operating grants have been completed for all 60 boards of education. Total district allocations are based on estimated 2021/22 enrolments provided by boards of education and generate a provincial preliminary total of \$5.756 billion.

Detailed information on the Funding Allocation System is included in the Operating Grants Manual, which is available on the Ministry of Education's website at the following link:

[2021/22 Estimated Operating Manual and Tables](#)

The total 2021/22 operating grant of \$5.756 billion includes additional funding for labour settlements with teachers and support staff that take effect during this school year, as well as funding enrolment growth at the published per student rates. As a result, the following adjustments are being made to the operating grant formula:

| Funding Supplement | 2020/21 Rate | 2021/22 Rate | Change |
|---|---|---------------------|---------------|
| Basic Allocation (Standard, Continuing Education and Alternate schools) | \$7,560 | \$7,885 | \$325 |
| Basic Allocation (Distributed Learning schools) | \$6,100 | \$6,360 | \$260 |
| Special Needs – Level 1 | \$43,000 | \$44,850 | \$1,850 |
| Special Needs – Level 2 | \$20,400 | \$21,280 | \$880 |
| Special Needs – Level 3 | \$10,300 | \$10,750 | \$450 |
| English Language Learning | \$1,520 | \$1,585 | \$65 |
| Indigenous Education | \$1,500 | \$1,565 | \$65 |
| Adult Education | \$4,823 | \$5,030 | \$207 |
| Student Location Factor (elementary) | \$270.93 | \$282.45 | \$11.52 |
| Student Location Factor (secondary) | \$361.24 | \$376.60 | \$15.36 |
| Equity of Opportunity Supplement | Provincial total increased by \$ 990,000 | | |
| Small Community Supplement | Provincial total increased by \$5.4 million | | |
| Low Enrolment Factor | Provincial total increased by \$2.3 million | | |

.../2

Changes to estimated enrolment and the impact to the total 2021/22 operating grant will be managed through a decision process in the Fall.–This includes if actual enrolment is lower than estimated enrolment, resulting in a lower total operating grant.

The operating grant allocations will be recalculated in the autumn of 2021, after September 30, 2021 enrolment is confirmed. The operating grant allocation will again be adjusted subsequent to the February and May 2022 continuing education and distributed learning enrolment counts. Funding will also be adjusted in February 2022 for any growth in special needs enrolment, and for new refugee enrolment.

The Classroom Enhancement Fund continues to be provided to fund boards' cost to implement the Memorandum of Agreement with the BC Teachers' Federation on class size, composition and non-enrolling teachers.

The Curriculum and Learning Support Fund is provided to assist boards with implementing the new provincial curriculum. A letter with additional detail regarding the Ministry of Education's expectations will be sent shortly to Superintendents. This supplement is being provided outside of the Funding Protection calculation, which ensures that all districts receive the additional amount.

As you are aware, all districts are subject to compliance audits and potential recoveries for funding claims not in compliance with Ministry policies and directives. School districts should be aware that audit adjustments will be included in the calculations of Funding Protection and the Supplement for Enrolment Decline when they are recalculated in autumn 2021, which may affect the allocations under these supplements for some boards of education.

Boards of education that are eligible for Funding Protection should also be aware that labour settlement funding is excluded from the Funding Protection calculation. As a result, labour settlement funding is being provided in addition to Funding Protection; however, the amount of labour settlement funding is not protected under Funding Protection and may change depending on how enrolment changes compared to district estimates.

The 2021/22 Annual Budget must be submitted to the Minister on, or before June 30, 2021. Annual Budget Instructions and templates will be posted on the Ministry website at:

[Annual Budget Instructions, Bylaw, and Template](#)

The Estimator, a tool to assist boards in determining funding projections, is being updated for 2021/22. As in previous iterations, the updated Estimator will incorporate the next three years of funding projections into one program. The Estimator will be available to districts upon request by sending an e-mail to Michael.Lebrun@gov.bc.ca.

If you have any further questions about the 2021/22 funding allocations, please contact Tim Jah, A/Director, Funding and Allocation at Tim.Jah@gov.bc.ca or Michael Lebrun at the e-mail address noted above.

Sincerely,



Reg Bawa
Assistant Deputy Minister

pc: All Superintendents of Schools
All Board Chairs and Trustees
Stephanie Higginson, President, BCSTA
Mike Roberts, CEO, BCSTA
Flavia Coughlan, President, BCASBO
Allan Reed, Executive Director, BCASBO
Kevin Kaardal, President, BCSSA
Claire Guy, Executive Director, BCSSA

Estimated Operating Grants - 2021/22 School Year

School District 71 Comox Valley

September 2021 Enrolment Count

| | School-Age | Funding | | Total Supplement |
|--|-------------------|---------|--------------|---------------------|
| | Enrolment | Level | Funding | |
| Standard (Regular) Schools | 7,754.0000 | \$7,885 | \$61,140,290 | |
| Continuing Education | 0.0000 | \$7,885 | \$0 | |
| Alternate Schools | 187.0000 | \$7,885 | \$1,474,495 | |
| Distributed Learning | 1,330.0000 | \$6,360 | \$8,458,800 | |
| Home Schooling | 62 | \$250 | \$15,500 | |
| Course Challenges | 2 | \$246 | \$492 | |
| Total Enrolment-Based Funding (September) | 9,271.0000 | | | \$71,089,577 |

| | Total Enrol. | Funding | | Total Supplement |
|---|--------------|---------|-----------|------------------|
| | Change | Level | Funding | |
| 1% to 4% Enrolment Decline | -216.6875 | \$3,943 | \$480,299 | |
| 4%+ Enrolment Decline | | \$5,914 | \$0 | |
| Significant Cumulative Decline (7%+) | 1,210.3125 | \$3,943 | \$0 | |
| Supplement for Enrolment Decline | | | | \$480,299 |

| | Enrolment | Funding | | Total Supplement |
|----------------------------------|-----------|----------|-------------|------------------|
| | | Level | Funding | |
| Level 1 Special Needs | 15 | \$44,850 | \$672,750 | |
| Level 2 Special Needs | 343 | \$21,280 | \$7,299,040 | |
| Level 3 Special Needs | 75 | \$10,750 | \$806,250 | |
| English Language Learning | 102 | \$1,585 | \$161,670 | |
| Indigenous Education | 1,525 | \$1,565 | \$2,386,625 | |
| Adult Education | 24.4375 | \$5,030 | \$122,921 | |
| Equity of Opportunity Supplement | | | \$395,942 | |

Supplement for Unique Student Needs **\$11,845,198**

| | | |
|----------------------------------|---------|-----------|
| Variance from Provincial Average | \$725 | |
| Estimated Number of Educators | 516.413 | \$374,399 |

| | Enrolment | Funding | | Total Supplement |
|---|------------|----------|-------------|--------------------|
| | | Level | Funding | |
| FTE Distribution | 9,295.4375 | \$180.33 | \$1,676,246 | |
| Supplement for Salary Differential | | | | \$2,050,645 |

Supplement for Unique Geographic Factors **\$5,640,627**

Funding Protection **\$0**

Curriculum and Learning Support Fund **\$85,389**

September 2021 Enrolment Count, Total **\$91,191,735**

July 2021 Enrolment Count

| | Enrolment | Funding | | Total Supplement |
|--------------------------------------|-----------|---------|----------|------------------|
| | | Level | Funding | |
| Summer Learning Grade 1-7 | 0 | \$224 | \$0 | |
| Summer Learning Grade 8-9 | 0 | \$224 | \$0 | |
| Summer Learning Grade 10-12 | 0 | \$448 | \$0 | |
| Supplemental Summer Learning Funding | | | \$0 | |
| Cross-Enrolment, Grade 8 and 9 | 54 | \$448 | \$24,192 | |
| Summer Learning, Total | | | | \$24,192 |

February 2022 Enrolment Count

| | Enrolment | Funding | | Total Supplement |
|--|-----------|----------|-------------|--------------------|
| | | Level | Funding | |
| School-Age FTE - Continuing Education | 0.0000 | \$7,885 | \$0 | |
| Adult FTE - Continuing Education | 0.0000 | \$5,030 | \$0 | |
| K-Gr 9 School-Age FTE - Distributed Learning | 60.0000 | \$3,180 | \$190,800 | |
| Gr 10-12 School-Age FTE - Distributed Learning | 200.0000 | \$6,360 | \$1,272,000 | |
| Adult FTE - Distributed Learning | 10.0000 | \$5,030 | \$50,300 | |
| Level 1 Special Needs Enrolment Growth | 1 | \$22,425 | \$22,425 | |
| Level 2 Special Needs Enrolment Growth | 21 | \$10,640 | \$223,440 | |
| Level 3 Special Needs Enrolment Growth | 5 | \$5,375 | \$26,875 | |
| Newcomer Refugees | 0.0000 | \$3,943 | \$0 | |
| ELL Supplement - Newcomer Refugees | 0 | \$793 | \$0 | |
| February 2022 Enrolment Count, Total | | | | \$1,785,840 |

May 2022 Enrolment Count

| | Enrolment | Funding | | Total Supplement |
|--|-----------|---------|-----------|--------------------|
| | | Level | Funding | |
| School-Age FTE - Continuing Education | 0.0000 | \$7,885 | \$0 | |
| Adult FTE - Continuing Education | 0.0000 | \$5,030 | \$0 | |
| K-Gr 9 School-Age FTE - Distributed Learning | 15.0000 | \$2,120 | \$31,800 | |
| Gr 10-12 School-Age FTE - Distributed Learning | 150.0000 | \$6,360 | \$954,000 | |
| Adult FTE - Distributed Learning | 7.0000 | \$5,030 | \$35,210 | |
| May 2022 Enrolment Count, Total | | | | \$1,021,010 |

2021/22 Full-Year Estimated Total **\$94,022,777**

| | |
|---|--------------|
| Estimated 2021/22 Operating Grant from Indigenous Services Canada | \$146,002 |
| Estimated 2021/22 Operating Grant from Ministry of Education | \$93,876,775 |

Section 3

Enrolment and Funding Analysis

School District No. 71 (Comox Valley) Enrolment - History and Projections

| SEPTEMBER | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | Current | Projected | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | | | | | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Regular Enrolment | | | | | | | | | | | | | | |
| Airport Elementary | 215 | 213 | 167 | 159 | 142 | 135 | 136 | 139 | 136 | 134 | 139 | 154 | 160 | 161 |
| Arden Elementary | 268 | 278 | 285 | 310 | 305 | 313 | 338 | 315 | 299 | 300 | 245 | 254 | 241 | 245 |
| Aspen Park Elementary | 312 | 295 | 270 | 258 | 268 | 297 | 341 | 341 | 339 | 329 | 336 | 329 | 349 | 367 |
| Brooklyn Elementary | 341 | 367 | 340 | 331 | 336 | 334 | 336 | 329 | 355 | 351 | 351 | 369 | 354 | 357 |
| Courtenay Elementary | 199 | 201 | 207 | 186 | 181 | 187 | 179 | 172 | 180 | 185 | 182 | 189 | 206 | 210 |
| Cumberland Community School | 413 | 428 | 412 | 398 | 396 | 411 | 435 | 476 | 498 | 547 | 527 | 583 | 637 | 675 |
| Denman Island Community School | 41 | 33 | 28 | 35 | 29 | 34 | 40 | 50 | 46 | 49 | 58 | 61 | 72 | 72 |
| Ecole Puntledge Park Elementary | 462 | 478 | 452 | 463 | 455 | 453 | 484 | 462 | 481 | 507 | 458 | 512 | 533 | 550 |
| Ecole Robb Road Elementary | 438 | 485 | 496 | 494 | 452 | 455 | 497 | 471 | 470 | 473 | 449 | 445 | 457 | 456 |
| Georges P. Vanier Secondary | 1,382 | 1,343 | 1245 | 1182 | 1,026 | 980 | 907 | 978 | 956 | 1,000 | 991 | 1,079 | 1,142 | 1,193 |
| Highland Secondary | 790 | 763 | 707 | 702 | 655 | 625 | 598 | 572 | 554 | 571 | 577 | 630 | 724 | 729 |
| Hornby Island Community School | 40 | 37 | 36 | 30 | 30 | 33 | 40 | 43 | 45 | 36 | 43 | 50 | 52 | 55 |
| Huband Park Elementary | 354 | 321 | 314 | 308 | 316 | 317 | 338 | 379 | 378 | 397 | 334 | 353 | 363 | 343 |
| Lake Trail Middle School | 264 | 260 | 240 | 256 | 264 | 246 | 237 | 317 | 313 | 368 | 341 | 374 | 395 | 387 |
| Mark R. Isfeld Secondary | 959 | 904 | 916 | 924 | 890 | 896 | 944 | 966 | 923 | 883 | 870 | 905 | 947 | 955 |
| Miracle Beach Elementary | 225 | 238 | 215 | 207 | 204 | 203 | 204 | 234 | 242 | 251 | 256 | 267 | 251 | 261 |
| Queneesh Elementary | 351 | 347 | 384 | 398 | 378 | 399 | 409 | 439 | 416 | 427 | 388 | 419 | 417 | 410 |
| Royston Elementary | 185 | 167 | 155 | 171 | 188 | 193 | 214 | 225 | 246 | 267 | 262 | 304 | 296 | 304 |
| Valley View Elementary | 410 | 409 | 389 | 364 | 372 | 379 | 360 | 354 | 359 | 347 | 323 | 345 | 342 | 347 |
| Total Regular Enrolment | 7,649 | 7,567 | 7,258 | 7,176 | 6,887 | 6,890 | 7,037 | 7,262 | 7,236 | 7,422 | 7,130 | 7,622 | 7,938 | 8,077 |
| Continuing Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alternate Programs | 162 | 154 | 281 | 249 | 248 | 239 | 231 | 247 | 286 | 317 | 310 | 319 | 320 | 333 |
| Distributed Learning | 358 | 365 | 365 | 338 | 345 | 247 | 534 | 713 | 755 | 813 | 2,048 | 1,330 | 1,330 | 1,330 |
| Total for Enrolment Based Funding | 8,169 | 8,086 | 7,904 | 7,763 | 7,480 | 7,376 | 7,802 | 8,222 | 8,277 | 8,552 | 9,488 | 9,271 | 9,588 | 9,740 |
| Other Enrolment (September) | | | | | | | | | | | | | | |
| Special Needs - Level 1 | 18 | 16 | 16 | 15 | 12 | 10 | 10 | 6 | 8 | 11 | 11 | 15 | 8 | 9 |
| Special Needs - Level 2 | 332 | 339 | 340 | 338 | 316 | 307 | 298 | 344 | 337 | 342 | 342 | 343 | 352 | 359 |
| Special Needs - Level 3 | 108 | 92 | 85 | 92 | 76 | 73 | 81 | 66 | 59 | 66 | 66 | 75 | 77 | 81 |
| English as a Second Language | 82 | 77 | 73 | 63 | 75 | 85 | 91 | 88 | 118 | 108 | 108 | 102 | 105 | 110 |
| Aboriginal Education | 953 | 999 | 1007 | 1067 | 1071 | 1099 | 1172 | 1277 | 1324 | 1367 | 1367 | 1525 | 1575 | 1625 |
| Adult Educatoin | 48 | 31 | 26 | 25 | 18 | 8 | 11 | 15 | 11 | 19 | 19 | 24 | 24 | 24 |

| | |
|--|--|
| <p>Note: The 2010-11 to 2020-21 columns are from the September 30th counts. The 2021-22 column reflects district projections for the upcoming school year. The 2022-2024 columns for schools are projections provided by Baragar.</p> | |
|--|--|

SCHOOL DISTRICT NO. 71 (Comox Valley)
Ministry of Education Operating Grant - ESTIMATED - for the 2021-22 Year

| | 2020-21 Actual Amended Budget (based on Actual Sept enrolment) | | | 2021-22 ESTIMATED Annual Budget (based on projected Sept enrolment) | | |
|---|---|--------|----------------------|--|--------|----------------------|
| | FTE | Grant | Total | FTE | Grant | Total |
| Enrolment Based Funding | | | | | | |
| Standard schools | 7255.313 | 7,560 | 54,850,163 | 7754.000 | 7,885 | 61,140,290 |
| Continuing education | 0.000 | 7,560 | 0 | 0.000 | 7,885 | 0 |
| Alternate schools | 184.000 | 7,560 | 1,391,040 | 187.000 | 7,885 | 1,474,495 |
| Distributed learning | 2048.375 | 6,100 | 12,495,088 | 1330.000 | 6,360 | 8,458,800 |
| | <u>9487.688</u> | | | <u>9271.000</u> | | |
| Home Schooling | 62.000 | 250 | 15,500 | 62.000 | 250 | 15,500 |
| Course Challenges | 2.000 | 236 | 472 | 2.000 | 246 | 492 |
| Total September Enrolment Based Funding | | | \$ 68,752,262 | | | \$ 71,089,577 |
| Enrolment Decline Funding | | | | | | |
| Enrolment decline between 1% and 4% | | | 0 | -216.688 | | 480,299 |
| Enrolment decline greater than 4% | | | 0 | | | 0 |
| Additional supplement | | | 0 | 1210.313 | | 0 |
| | | | <u>0</u> | | | <u>480,299</u> |
| Unique Student Needs | | | | | | |
| English as a second language | 108.000 | 1,520 | 164,160 | 102.000 | 1,585 | 161,670 |
| Aboriginal education | 1535.000 | 1,500 | 2,302,500 | 1525.000 | 1,565 | 2,386,625 |
| Special education - level 1 | 7.000 | 43,000 | 301,000 | 15.000 | 44,850 | 672,750 |
| Special education - level 2 | 346.000 | 20,400 | 7,058,400 | 343.000 | 21,280 | 7,299,040 |
| Special education - level 3 | 72.000 | 10,300 | 741,600 | 75.000 | 10,750 | 806,250 |
| Adult education | 24.438 | 4,823 | 117,862 | 24.438 | 5,030 | 122,921 |
| Equity of Opportunity Supplement | | | 434,132 | | | 395,942 |
| | | | <u>11,119,654</u> | | | <u>11,845,198</u> |
| Salary differential | | | 2,098,449 | | | 2,050,645 |
| Unique geographic factors | | | 5,515,404 | | | 5,640,627 |
| Transportation | | | 0 | | | 0 |
| Holdback allocation | | | 0 | | | 0 |
| Formula transition | | | 0 | | | 0 |
| Funding protection | | | 0 | | | 0 |
| Subtotal September Operating Grant | | | 87,485,769 | | | 91,106,346 |
| Curriculum and Learning Support Fund | | | 76,967 | | | 85,389 |
| Total September Operating Grant | | | \$ 87,562,736 | | | \$ 91,191,735 |
| Summer learning | | | 23,220 | | | 24,192 |
| Estimated enrolment based funding - February | | | 2,232,230 | | | 1,785,840 |
| Estimated enrolment based funding - May | | | 847,091 | | | 1,021,010 |
| Total Aggregate Funding Announced | | | \$ 90,665,277 | | | \$ 94,022,777 |
| | | | | | | \$ 3,357,500 |

Section 4

Preliminary Budget Position
(to date)

School District No. 71 (Comox Valley)

2021-22 Preliminary Budget Position (as of April 13, 2021)

| | | Preliminary Budget Changes 2021-22 |
|--|---|--|
| REVENUE INCREASES (DECREASES) | | |
| Ministry - Operating Grant | | |
| Enrolment Change | Projected increase in overall enrolment grants | 3,357,500 |
| Labour Settlement Funding | Moved into Operating Grant/Block | 0 |
| Other Revenue Changes | | |
| Other Revenue | Remove Prior Year Rebates and Recoveries | -78,728 |
| Investment Income | Reduction in rates | -80,000 |
| TOTAL REVENUE INCREASES (DECREASES) | | 3,198,772 |
| COST INCREASES (DECREASES) - Required | | |
| Staffing Contingency | Anticipated Staffing costs for Fall 2021 - enrolment changes | 721,000 |
| CUPE Wages | Negotiated wage increases - 2% | 275,000 |
| PVP/Excluded Wages | Estimated wage increases - 2% | 290,000 |
| Teacher Wages Increases | Negotiated wage increases - 2% | 845,000 |
| Teacher Benefit Premiums | Benefit premium decreases resulting from decreased usage and cost of existing plans | -190,000 |
| CUPE Benefit Premiums | Benefit premium decreases resulting from decreased usage and cost of existing plans | -47,000 |
| PVP/Exempt Staff Benefit Premiums | Benefit premium increases resulting from increased usage and cost of existing plans | 51,000 |
| Teacher Pension Plan | Increase | 113,000 |
| Municipal Pension Plan | Increase | 34,000 |
| CPP and EI premiums | Changes to employer contribution rates/increase in salaries | 160,000 |
| WCB premiums | Increase Premium | 68,000 |
| Utility costs | Hydro - increase 1% | 7,000 |
| Indigenous Education | Targeted funding - increase in programs and services | 84,125 |
| School Budgets | Increased Enrolments = Increased Supply & Resources | 73,622 |
| Total Required Cost Changes | | 2,484,747 |
| COST INCREASES (DECREASES) - Other | | |
| TBD | Transfer to Local Capital for Operational Projects | 250,000 |
| TBD | Ministry Enhanced Cleaning Expectations for Fall - TBD | 450,000 |
| Total Other Cost Changes | | 700,000 |
| TOTAL COST INCREASES (DECREASES) | | 3,184,747 |
| BUDGET CHANGE REQUIRED FOR ALL COST INCREASES | | \$ 14,025 |

Section 5

District Comparisons
2020-21 Amended Annual
Budgets

**Exhibit 1: Ratio of Supplemental Funding to Funded FTE
2020/21 Operating Grants based on September 2020 Enrolment**

This exhibit provides information on supplemental and CEF funding (in total and in relation to student funded FTE) for each district. The purpose of this information is to provide context when reviewing the comparisons of expenditures by district in exhibits 2 to 5.

| | SD62 | SD63 | SD71 | SD72 | SD75 | SD79 | Average |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Funded Enrolment | 11,450 | 7,776 | 9,886 | 5,545 | 6,308 | 8,224 | 8,198 |
| Supplemental Funding / CEF | | | | | | | |
| Special Needs (L1, L2 & L3) | 13,054,800 | 9,220,800 | 8,101,000 | 6,616,600 | 8,408,400 | 10,817,900 | |
| English Language Learning | 951,520 | 807,120 | 164,160 | 396,720 | 542,640 | 536,560 | |
| Indigenous Education | 1,774,500 | 901,500 | 2,302,500 | 1,849,500 | 1,633,500 | 2,389,500 | |
| Adult Education | 67,823 | 211,308 | 117,862 | 16,278 | 3,617 | 3,014 | |
| Equity of Opportunity Supplement | 373,048 | 359,401 | 434,132 | 345,523 | 324,589 | 442,420 | |
| Total Supplement for Unique Needs | 16,221,691 | 11,500,129 | 11,119,654 | 9,224,621 | 10,912,746 | 14,189,394 | |
| Supplement for Salary Differential | 1,601,386 | 1,041,672 | 2,098,449 | 832,297 | 943,562 | 1,274,436 | |
| Supplement for Unique Geographical Factors | 3,886,439 | 3,398,074 | 5,515,404 | 5,048,363 | 3,586,725 | 5,144,257 | |
| Curriculum and Learning Support | 100,023 | 64,100 | 76,967 | 49,179 | 55,305 | 73,300 | |
| Total Supplemental Funding | 21,809,539 | 16,003,975 | 18,810,474 | 15,154,460 | 15,498,338 | 20,681,387 | |
| Classroom Enhancement Fund - Staffing | 13,533,824 | 6,021,288 | 8,118,102 | 3,258,045 | 5,223,201 | 7,557,256 | |
| Classroom Enhancement Fund - Overhead | 1,429,873 | 848,635 | 1,471,710 | 291,660 | 259,203 | 877,071 | |
| Total Classroom Enhancement Fund | 14,963,697 | 6,869,923 | 9,589,812 | 3,549,705 | 5,482,404 | 8,434,327 | |
| Funding per Funded FTE | | | | | | | |
| Special Needs (L1, L2 & L3) | 1,140 | 1,186 | 819 | 1,193 | 1,333 | 1,315 | 1,165 |
| English Language Learning | 83 | 104 | 17 | 72 | 86 | 65 | 71 |
| Indigenous Education | 155 | 116 | 233 | 334 | 259 | 291 | 231 |
| Adult Education | 6 | 27 | 12 | 3 | 1 | 0 | 8 |
| Equity of Opportunity Supplement | 33 | 46 | 44 | 62 | 51 | 54 | 48 |
| Total Supplement for Unique Needs (per FTE) | 1,417 | 1,479 | 1,125 | 1,664 | 1,730 | 1,725 | 1,523 |
| Supplement for Salary Differential | 140 | 134 | 212 | 150 | 150 | 155 | 157 |
| Supplement for Unique Geographical Factors | 339 | 437 | 558 | 910 | 569 | 626 | 573 |
| Curriculum and Learning Support | 9 | 8 | 8 | 9 | 9 | 9 | 9 |
| Total Supplemental Funding (per FTE) | 1,905 | 2,058 | 1,903 | 2,733 | 2,457 | 2,515 | 2,262 |
| Classroom Enhancement Fund - Staffing | 1,182 | 774 | 821 | 588 | 828 | 919 | 852 |
| Classroom Enhancement Fund - Overhead | 125 | 109 | 149 | 53 | 41 | 107 | 97 |
| Total Classroom Enhancement Fund (per FTE) | 1,307 | 883 | 970 | 640 | 869 | 1,026 | 949 |

Sources: Amended budgets (enrolment), Operating Grant Tables - Dec 2020 (supplemental funding), and Summary of Grants - Feb 2021 (CEF funding)

Exhibit 2: Ratio of Total Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) total budgeted expenditures by program per funded FTE.

| | SD62 | SD63 | SD71 | SD72 | SD75 | SD79 | Average |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Funded Enrolment | 11,450 | 7,776 | 9,886 | 5,545 | 6,308 | 8,224 | 8,198 |
| TOTAL EXPENDITURE BY PROGRAM | | | | | | | |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 5,772.3 | 5,976.8 | 5,629.5 | 5,689.4 | 5,476.6 | 5,996.9 | 5,756.9 |
| 1.03 Career Programs | 78.4 | 139.4 | 127.1 | 6.3 | 275.0 | 193.7 | 136.6 |
| 1.07 Library Services | 267.3 | 206.6 | 276.2 | 337.9 | 217.7 | 286.9 | 265.4 |
| 1.08 Counselling | 224.1 | 154.4 | 222.6 | 281.6 | 175.8 | 253.7 | 218.7 |
| 1.10 Special Education | 1,787.3 | 2,044.8 | 1,430.3 | 1,771.5 | 2,043.5 | 1,880.3 | 1,826.3 |
| 1.30 English Language Learning | 346.0 | 103.5 | 16.0 | 68.2 | 134.5 | 70.8 | 123.2 |
| 1.31 Indigenous Education | 159.0 | 163.9 | 249.7 | 374.4 | 331.7 | 325.8 | 267.4 |
| 1.41 School Administration | 1,086.3 | 801.2 | 800.0 | 848.1 | 848.7 | 799.3 | 864.0 |
| 1.60 Summer School | - | - | - | 32.7 | 4.9 | - | 6.3 |
| 1.61 Continuing Education | 8.0 | - | - | - | - | - | 1.3 |
| 1.64 Other | - | - | 36.4 | - | 12.0 | 1.6 | 8.3 |
| Total Function 1 | 9,728.7 | 9,590.6 | 8,787.8 | 9,410.1 | 9,520.3 | 9,809.0 | 9,474.4 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 133.2 | 142.2 | 114.8 | 164.3 | 155.1 | 97.9 | 134.6 |
| 4.40 School District Governance | 24.4 | 25.5 | 36.1 | 38.7 | 28.6 | 56.5 | 34.9 |
| 4.41 Business Administration | 342.1 | 263.8 | 248.5 | 283.1 | 312.3 | 268.3 | 286.3 |
| Total Function 4 | 499.7 | 431.4 | 399.4 | 486.1 | 496.0 | 422.6 | 455.9 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 56.6 | 156.9 | 84.6 | 64.9 | 104.9 | 118.3 | 97.7 |
| 5.50 Maintenance Operations | 662.7 | 585.2 | 646.9 | 810.2 | 764.3 | 709.9 | 696.6 |
| 5.52 Maintenance of Grounds | 123.0 | 100.9 | 71.2 | 96.6 | 79.9 | 86.2 | 93.0 |
| 5.56 Utilities | 156.7 | 177.4 | 169.0 | 283.8 | 187.7 | 197.7 | 195.4 |
| Total Function 5 | 999.0 | 1,020.3 | 971.8 | 1,255.6 | 1,137.0 | 1,112.1 | 1,082.6 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 26.2 | 25.9 | 2.4 | - | 22.6 | 35.8 | 18.8 |
| 7.70 Student Transportation | 214.6 | 153.4 | 208.1 | 222.6 | 164.0 | 285.4 | 208.0 |
| 7.73 Housing | - | - | - | 10.8 | - | - | 1.8 |
| Total Function 7 | 240.8 | 179.4 | 210.5 | 233.4 | 186.6 | 321.2 | 228.7 |
| Information Technology (reclass from other functions) | 254.3 | 201.1 | 198.3 | 242.0 | 165.3 | 236.6 | 216.3 |
| Grand Total | 11,722.5 | 11,422.8 | 10,567.7 | 11,627.2 | 11,505.2 | 11,901.5 | 11,457.8 |

Exhibit 3: Ratio of Salary and Benefit Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) salary and benefit budgeted expenditures by program per funded FTE.

| | SD62 | SD63 | SD71 | SD72 | SD75 | SD79 | Average |
|--|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| Funded Enrolment | 11,450 | 7,776 | 9,886 | 5,545 | 6,308 | 8,224 | 8,198 |
| SALARIES AND BENEFITS EXPENDITURE BY PROGRAM | | | | | | | |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 5,548.9 | 5,594.2 | 5,135.4 | 5,316.8 | 5,248.4 | 5,784.2 | 5,438.0 |
| 1.03 Career Programs | 45.0 | 80.7 | 99.2 | - | 224.8 | 100.8 | 91.8 |
| 1.07 Library Services | 263.7 | 199.2 | 237.7 | 301.9 | 211.0 | 278.5 | 248.7 |
| 1.08 Counselling | 223.5 | 154.2 | 222.6 | 281.6 | 174.9 | 253.0 | 218.3 |
| 1.10 Special Education | 1,742.2 | 1,952.7 | 1,409.8 | 1,742.5 | 2,019.5 | 1,861.3 | 1,788.0 |
| 1.30 English Language Learning | 343.6 | 102.9 | 15.9 | 67.8 | 133.7 | 70.3 | 122.4 |
| 1.31 Indigenous Education | 148.8 | 144.1 | 180.0 | 325.1 | 293.0 | 300.9 | 232.0 |
| 1.41 School Administration | 1,037.1 | 784.8 | 764.6 | 788.9 | 820.3 | 785.7 | 830.2 |
| 1.60 Summer School | - | - | - | 31.4 | 4.9 | - | 6.0 |
| 1.61 Continuing Education | 2.1 | - | - | - | - | - | 0.4 |
| 1.64 Other | - | - | 20.8 | - | 9.1 | - | 5.0 |
| Total Function 1 | 9,354.8 | 9,012.9 | 8,086.0 | 8,855.9 | 9,139.5 | 9,434.7 | 8,980.7 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 84.9 | 124.4 | 106.1 | 147.4 | 130.6 | 93.7 | 114.5 |
| 4.40 School District Governance | 11.1 | 16.3 | 23.5 | 19.2 | 18.0 | 38.8 | 21.2 |
| 4.41 Business Administration | 251.6 | 205.2 | 174.0 | 222.3 | 251.7 | 223.1 | 221.3 |
| Total Function 4 | 347.6 | 345.9 | 303.6 | 388.8 | 400.4 | 355.7 | 357.0 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 30.7 | 90.5 | 49.0 | 36.3 | 64.6 | 89.7 | 60.1 |
| 5.50 Maintenance Operations | 553.3 | 568.3 | 546.3 | 718.5 | 618.2 | 592.6 | 599.5 |
| 5.52 Maintenance of Grounds | 58.0 | 76.2 | 56.5 | 79.4 | 52.9 | 71.0 | 65.7 |
| 5.56 Utilities | - | - | - | - | - | - | - |
| Total Function 5 | 642.0 | 735.1 | 651.8 | 834.2 | 735.7 | 753.4 | 725.3 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 23.1 | 25.3 | 1.7 | - | 21.6 | 33.0 | 17.5 |
| 7.70 Student Transportation | 167.7 | 100.6 | - | 159.7 | 125.9 | 188.4 | 123.7 |
| 7.73 Housing | - | - | - | - | - | - | - |
| Total Function 7 | 190.8 | 125.9 | 1.7 | 159.7 | 147.6 | 221.4 | 141.2 |
| Information Technology (reclass from other functions) | 116.0 | 111.8 | 98.1 | 126.5 | 75.3 | 87.7 | 102.6 |
| Grand Total | 10,651.2 | 10,331.6 | 9,141.3 | 10,365.1 | 10,498.3 | 10,852.9 | 10,306.7 |

Note that transportation is contracted out in SD71

Exhibit 4: Ratio of Services and Supplies Expenditure to Funded FTE (by program)
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

This exhibit presents consolidated operating fund and CEF (Staffing and Overhead) service and supplies budgeted expenditures by program per funded FTE. See exhibit 4a for analysis of 2019/20 actual expenditures (operating fund only).

| | SD62 | SD63 | SD71 | SD72 | SD75 | SD79 | Average |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Funded Enrolment | 11,450 | 7,776 | 9,886 | 5,545 | 6,308 | 8,224 | 8,198 |
| SERVICE AND SUPPLIES EXPENDITURE BY PROGRAM | | | | | | | |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 223.4 | 382.6 | 494.1 | 372.6 | 228.2 | 212.7 | 318.9 |
| 1.03 Career Programs | 33.4 | 58.6 | 27.9 | 6.3 | 50.3 | 92.9 | 44.9 |
| 1.07 Library Services | 3.6 | 7.4 | 38.5 | 36.0 | 6.7 | 8.4 | 16.8 |
| 1.08 Counselling | 0.7 | 0.1 | 0.1 | - | 0.9 | 0.7 | 0.4 |
| 1.10 Special Education | 45.1 | 92.1 | 20.5 | 29.0 | 24.0 | 19.0 | 38.3 |
| 1.30 English Language Learning | 2.4 | 0.6 | 0.1 | 0.4 | 0.8 | 0.6 | 0.8 |
| 1.31 Indigenous Education | 10.2 | 19.8 | 69.7 | 49.3 | 38.8 | 24.8 | 35.4 |
| 1.41 School Administration | 49.3 | 16.4 | 35.4 | 59.2 | 28.4 | 13.6 | 33.7 |
| 1.60 Summer School | - | - | - | 1.3 | - | - | 0.2 |
| 1.61 Continuing Education | 5.8 | - | - | - | - | - | 1.0 |
| 1.64 Other | - | - | 15.6 | - | 2.8 | 1.6 | 3.3 |
| Total Function 1 | 373.9 | 577.7 | 701.7 | 554.2 | 380.8 | 374.2 | 493.8 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 48.4 | 17.8 | 8.7 | 16.9 | 24.5 | 4.1 | 20.1 |
| 4.40 School District Governance | 13.3 | 9.2 | 12.6 | 19.5 | 10.5 | 17.7 | 13.8 |
| 4.41 Business Administration | 90.5 | 58.6 | 74.5 | 60.8 | 60.6 | 45.1 | 65.0 |
| Total Function 4 | 152.1 | 85.5 | 95.8 | 97.2 | 95.7 | 66.9 | 98.9 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 25.9 | 66.4 | 35.6 | 28.7 | 40.3 | 28.6 | 37.6 |
| 5.50 Maintenance Operations | 109.4 | 16.9 | 100.6 | 91.7 | 146.2 | 117.3 | 97.0 |
| 5.52 Maintenance of Grounds | 65.0 | 24.6 | 14.7 | 17.3 | 27.0 | 15.2 | 27.3 |
| 5.56 Utilities | 156.7 | 177.4 | 169.0 | 283.8 | 187.7 | 197.7 | 195.4 |
| Total Function 5 | 357.1 | 285.3 | 320.0 | 421.5 | 401.3 | 358.8 | 357.3 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 3.1 | 0.6 | 0.7 | - | 1.0 | 2.8 | 1.4 |
| 7.70 Student Transportation | 46.9 | 52.8 | 208.1 | 62.9 | 38.0 | 97.1 | 84.3 |
| 7.73 Housing | - | - | - | 10.8 | - | - | 1.8 |
| Total Function 7 | 49.9 | 53.4 | 208.8 | 73.7 | 39.1 | 99.8 | 87.5 |
| Information Technology (reclass from other functions) | | | | | | | |
| | 138.3 | 89.3 | 100.2 | 115.5 | 90.0 | 148.9 | 113.7 |
| Grand Total | 1,071.3 | 1,091.2 | 1,426.4 | 1,262.1 | 1,006.9 | 1,048.7 | 1,151.1 |

Note that transportation is contracted out in SD71

Note that budgeted purchases from the capital fund are not included in these figures, and in some districts both operating and capital funds are invested in IT. The following districts reported budget in the capital fund allocated to IT equipment replacement: SD71 - \$885,000, SD72 - \$375,000, and SD75 - \$296,881.

Exhibit 4a: Ratio of Services and Supplies Expenditure to Funded FTE (by Function)

Operating Fund Only

Function 1.62 International is excluded

2019/20 Actual Expenditure

This exhibit presents actual 2019/20 operating fund expenditures for service, supplies and capital. When looking at these expenditures, actual expenditures are more comparable than budgeted expenditures due to inconsistency in the budgeting of surplus carryforwards and capital expenditures. In some school districts, surplus carryforwards (i.e. multi-year funding) in schools and programs are budgeted as expenditures (to provide spending authority); however, balances are maintained over time. As the amount of surplus carryforwards and the methods of budgeting can vary, comparison of actual service and supply expenses is more

| | SD62 | SD63 | SD71 | SD72 | SD75 | SD79 | Average |
|---|---------------|--------------|----------------|----------------|--------------|--------------|----------------|
| Funded Enrolment | 11,450 | 7,776 | 9,886 | 5,545 | 6,308 | 8,224 | 8,198 |
| SERVICES AND SUPPLIES EXPENDITURE BY FUNCTION | | | | | | | |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 292.2 | 235.6 | 323.5 | 268.4 | 217.6 | 236.2 | 262.2 |
| 1.03 Career Programs | 29.7 | 56.8 | 26.0 | 2.6 | 50.9 | 86.6 | 42.1 |
| 1.07 Library Services | 5.2 | 6.2 | 31.7 | 42.6 | 8.0 | 7.2 | 16.8 |
| 1.08 Counselling | 0.3 | 0.0 | 0.0 | - | 0.2 | 0.2 | 0.1 |
| 1.10 Special Education | 40.4 | 53.6 | 11.6 | 21.4 | 19.1 | 7.9 | 25.7 |
| 1.30 English Language Learning | 1.7 | 0.4 | 0.1 | - | 1.2 | 0.3 | 0.6 |
| 1.31 Indigenous Education | 16.5 | 8.8 | 24.1 | 36.0 | 37.3 | 17.1 | 23.3 |
| 1.41 School Administration | 61.3 | 15.1 | 67.0 | 26.4 | 26.8 | 12.0 | 34.8 |
| 1.60 Summer School | - | - | - | 0.5 | - | - | 0.1 |
| 1.61 Continuing Education | 3.8 | - | - | - | - | 0.4 | 0.7 |
| 1.64 Other | - | - | 16.7 | - | 3.8 | 0.9 | 3.6 |
| Total Function 1 | 451.1 | 376.4 | 500.8 | 397.9 | 365.0 | 368.8 | 410.0 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 9.6 | 8.8 | 4.4 | 23.2 | 20.9 | 4.2 | 11.8 |
| 4.40 School District Governance | 14.4 | 10.6 | 6.7 | 11.2 | 7.8 | 13.3 | 10.7 |
| 4.41 Business Administration | 85.6 | 50.0 | 50.2 | 52.2 | 46.8 | 29.7 | 52.4 |
| Total Function 4 | 109.6 | 69.4 | 61.2 | 86.5 | 75.6 | 47.1 | 74.9 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 28.8 | 44.7 | 34.3 | 17.1 | 45.7 | 26.9 | 32.9 |
| 5.50 Maintenance Operations | 135.7 | 62.8 | 134.2 | 277.6 | 178.8 | 171.2 | 160.1 |
| 5.52 Maintenance of Grounds | 26.6 | 23.8 | 20.5 | 29.9 | 29.8 | 10.3 | 23.5 |
| 5.56 Utilities | 152.5 | 155.5 | 173.1 | 277.8 | 165.8 | 182.0 | 184.5 |
| Total Function 5 | 343.7 | 286.8 | 362.1 | 602.3 | 420.1 | 390.5 | 400.9 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 2.3 | 0.4 | 0.6 | - | 0.2 | 1.9 | 0.9 |
| 7.70 Student Transportation | 35.6 | 32.4 | 188.6 | 88.2 | 27.8 | 87.7 | 76.7 |
| 7.73 Housing | - | - | - | 12.5 | - | - | 2.1 |
| Total Function 7 | 37.8 | 32.8 | 189.2 | 100.7 | 28.0 | 89.5 | 79.7 |
| Operating Fund Capital Purchases | 45.5 | 215.7 | 165.7 | 58.6 | - | 17.5 | 83.8 |
| Total Operating Fund Service, Supplies and Capital Expenditure | 987.7 | 981.2 | 1,279.0 | 1,246.0 | 888.7 | 913.4 | 1,049.3 |

Note that transportation is contracted out in SD71

Exhibit 5: Ratio of Expenditure by Object to Funded FTE
Operating Fund and Classroom Enhancement Fund Consolidated
Function 1.62 International is excluded
2020/21 Amended Budget

This exhibit presents operating fund expense by category, by functions (1, 4, and 5), and for all functions. Note that variation in other professional salaries results from inconsistent classification of psychologists and speech pathologists. In some districts these positions are reported as other professionals in function 1, and in other districts one or both of these categories are reported as teacher staffing. For comparison purposes, teacher and other professional staffing in function 1 are combined in the far right column.

| School District | Funded Enrolment | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | Total | Teachers and Func 1 Other Professionals Combined |
|--|------------------|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|----------------|-------------------|-----------------------------|-----------------------|-----------------|--|
| FUNCTION 1 (INSTRUCTION) - OPERATING FUND AND CEF (Staffing & Overhead) | | | | | | | | | | | | | |
| SD62 | 11,449.6 | 5,089.9 | 685.7 | 859.8 | 371.9 | 76.0 | 397.7 | 7,481.0 | 1,873.9 | 9,354.8 | 373.9 | 9,728.7 | 5,165.9 |
| SD63 | 7,776.4 | 5,047.0 | 583.4 | 730.7 | 374.6 | 110.0 | 368.9 | 7,214.6 | 1,798.3 | 9,012.9 | 577.7 | 9,590.6 | 5,157.0 |
| SD71 | 9,885.9 | 4,634.9 | 557.6 | 704.4 | 285.7 | 23.9 | 278.1 | 6,484.6 | 1,601.5 | 8,086.0 | 701.7 | 8,787.8 | 4,658.8 |
| SD72 | 5,545.0 | 5,047.2 | 752.7 | 929.6 | 262.6 | 4.2 | 234.7 | 7,230.9 | 1,625.0 | 8,855.9 | 554.2 | 9,410.1 | 5,051.4 |
| SD75 | 6,307.7 | 4,963.3 | 640.7 | 1,005.2 | 419.2 | 19.6 | 351.4 | 7,399.4 | 1,740.1 | 9,139.5 | 380.8 | 9,520.3 | 4,982.9 |
| SD79 | 8,223.9 | 5,111.3 | 645.6 | 1,010.7 | 316.7 | 29.0 | 536.6 | 7,649.9 | 1,784.9 | 9,434.7 | 374.2 | 9,809.0 | 5,140.3 |
| Average | 8,198.1 | 4,982.3 | 644.3 | 873.4 | 338.4 | 43.8 | 361.2 | 7,243.4 | 1,737.3 | 8,980.7 | 493.8 | 9,474.4 | 5,026.1 |
| FUNCTION 4 (DISTRICT ADMINISTRATION) - OPERATING FUND AND CEF (Staffing & Overhead) | | | | | | | | | | | | | |
| SD62 | 11,449.6 | 0.9 | - | - | 53.6 | 220.2 | 8.6 | 283.2 | 64.4 | 347.6 | 152.1 | 499.7 | |
| SD63 | 7,776.4 | - | - | - | 58.0 | 211.3 | - | 269.3 | 76.6 | 345.9 | 85.5 | 431.4 | |
| SD71 | 9,885.9 | - | - | - | 40.1 | 206.9 | 0.5 | 247.5 | 56.1 | 303.6 | 95.8 | 399.4 | |
| SD72 | 5,545.0 | - | - | - | 56.4 | 251.3 | - | 307.6 | 81.2 | 388.8 | 97.2 | 486.1 | |
| SD75 | 6,307.7 | - | - | - | 93.2 | 233.8 | 0.8 | 327.7 | 72.6 | 400.4 | 95.7 | 496.0 | |
| SD79 | 8,223.9 | - | 22.2 | - | 85.9 | 181.9 | 3.7 | 293.7 | 62.0 | 355.7 | 66.9 | 422.6 | |
| Average | 8,198.1 | 0.1 | 3.7 | - | 64.5 | 217.6 | 2.3 | 288.2 | 68.8 | 357.0 | 98.9 | 455.9 | |
| FUNCTION 5 (OPERATIONS) excluding IT - OPERATING FUND AND CEF (Staffing & Overhead) | | | | | | | | | | | | | |
| SD62 | 11,449.6 | - | - | - | 459.2 | 23.1 | 27.4 | 509.7 | 132.3 | 642.0 | 357.1 | 999.0 | |
| SD63 | 7,776.4 | - | - | - | 504.0 | 53.2 | 19.5 | 576.7 | 158.3 | 735.1 | 285.3 | 1,020.3 | |
| SD71 | 9,885.9 | - | - | - | 476.5 | 40.0 | 14.2 | 530.6 | 121.2 | 651.8 | 320.0 | 971.8 | |
| SD72 | 5,545.0 | - | - | - | 640.4 | 29.0 | - | 669.5 | 164.7 | 834.2 | 421.5 | 1,255.6 | |
| SD75 | 6,307.7 | - | - | - | 516.9 | 42.0 | 33.6 | 592.5 | 143.2 | 735.7 | 401.3 | 1,137.0 | |
| SD79 | 8,223.9 | - | - | - | 536.3 | 47.4 | 28.4 | 612.1 | 141.2 | 753.4 | 358.8 | 1,112.1 | |
| Average | 8,198.1 | - | - | - | 522.2 | 39.1 | 20.5 | 581.8 | 143.5 | 725.3 | 357.3 | 1,082.6 | |
| ALL FUNCTIONS - OPERATING FUND AND CEF (Staffing & Overhead) | | | | | | | | | | | | | |
| SD62 | 11,449.6 | 5,090.8 | 685.7 | 859.8 | 1,085.5 | 358.4 | 443.5 | 8,523.6 | 2,127.6 | 10,651.2 | 1,071.3 | 11,722.5 | |
| SD63 | 7,776.4 | 5,059.0 | 583.4 | 730.7 | 1,075.3 | 400.4 | 399.4 | 8,248.2 | 2,083.4 | 10,331.6 | 1,091.2 | 11,422.8 | |
| SD71 | 9,885.9 | 4,634.9 | 557.6 | 704.4 | 860.7 | 293.1 | 292.8 | 7,343.4 | 1,797.8 | 9,141.3 | 1,426.4 | 10,567.7 | |
| SD72 | 5,545.0 | 5,047.2 | 752.7 | 929.6 | 1,162.1 | 309.5 | 234.7 | 8,435.7 | 1,929.4 | 10,365.1 | 1,262.1 | 11,627.2 | |
| SD75 | 6,307.7 | 4,963.3 | 640.7 | 1,005.2 | 1,194.0 | 308.7 | 385.7 | 8,497.6 | 2,000.7 | 10,498.3 | 1,006.9 | 11,505.2 | |
| SD79 | 8,223.9 | 5,111.3 | 683.6 | 1,010.7 | 1,149.0 | 270.0 | 581.2 | 8,805.8 | 2,047.1 | 10,852.9 | 1,048.7 | 11,901.5 | |
| Average | 8,198.1 | 4,984.4 | 650.6 | 873.4 | 1,087.8 | 323.4 | 389.5 | 8,309.1 | 1,997.7 | 10,306.7 | 1,151.1 | 11,457.8 | |